IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 73 of 2011

State of Odisha, represented by the Commissioner of Sales Tax .... *Petitioner*

Mr. Sunil Mishra, Addl. Standing Counsel

-versus-

M/s. Manishree Refractories and Ceramics Private Limited ... *Opposite Party*

None

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIK

ORDER
04.07.2022

Order No.

06. 1. The following question of law was framed by this Court for considerations when it admitted the present revision petition on 27th July, 2015:

> "Whether on the facts and in the circumstances of the case, the Sales Tax Tribunal is not correct in holding that the purchase value of goods imported from outside the country would be deducted from purchase turnover ?"

2. None appears for the Opposite Party despite service of notice.

3. Learned Additional Standing Counsel for the Opposite Party (Department) refers to the decision of the Supreme Court ***in State of Kerala v. Fr. William Fernandez (2017) SCC Online (SC) 1291*** where it has been held in para 123 as under:

> "123. In view of the foregoing discussions, we conclude that goods imported after having been

> released from customs barriers are not immuned from any kind of State taxation, which fall equally on other similar goods and the submission of the learned counsel for the petitioner that immunity from State taxation shall continue till it reaches in the premises where it is to be taken for consumption, sale and use cannot be accepted."

4. Consequently, the question is answered in favour of the Department and against the Assessee by holding that the Tribunal was in error in holding that the purchase value of the goods imported from outside the country should be deducted from the purchase turnover.

5. The revision petition is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Jena/Secy.